



# COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

## PUBLIC ACCOUNTS PERFORMANCE AUDITOR V

Job Number: 20001779

Job Code: 94640V151116

Job Group: 9400 - BUDGET AND FINANCIAL MANAGEMENT

Job Established: 12/16/2007

Job Revised: 11/16/2015

Grade: 16 Salary (MIN - MID):

\$21,870-\$28,972 - Hourly

\$3,553.88-\$4,707.96 - 37.5 Hr. Monthly Salary

\$3,790.80-\$5,021.82 - 40 Hr. Monthly Salary

Special Entrance Rate:

\$23,072 - Hourly

\$3,749.20 - 37.5 Hr. Monthly Salary

\$3,999.14 - 40 Hr. Monthly Salary

### **PROBATIONARY PERIOD:**

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

**CHARACTERISTICS OF THE JOB:** *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Supervises a team of special examination and performance auditors in the conduct of special examinations and performance audits of government programs, projects, activities and functions by applying measures of economy, efficiency and program effectiveness; and performs other duties as required.

### **MINIMUM REQUIREMENTS:**

#### **EDUCATION:**

Graduate of a college or university with a bachelor's degree.

#### **EXPERIENCE:**

Must have four years of professional auditing experience. At least two years of the required auditing experience must be performance auditing.

#### **Substitute EDUCATION for EXPERIENCE:**

Either of the following options will substitute for one year of professional auditing experience. If either of these options are utilized, applicant must still have at least two years of performance auditing experience to qualify as noted above. 1. A master's degree in a social science, political science, public administration, business administration, economics, computer science or related field. 2. A passing score on the exam for any of the following: Certification as a Certified Public Accountant, Certified Internal Auditor, Certified Government Auditing Professional, Certified Information Systems Auditor, Certified Governmental Financial Manager or Certified Fraud Examiner.

#### **Substitute EXPERIENCE for EDUCATION:**

NONE

**SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):**

NONE

**EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION:** *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Responsible for assigned special examinations and performance audits from audit planning through final report publication and presentation. Trains special examination and audit team members and leaders. Assigns engagement tasks. Prepares special examination and audit guides with clearly defined objectives, appropriate audit steps, task assignments and reasonable time estimates. Conducts performance evaluations. Writes, reviews and edits engagement reports. Coordinates engagement administrative tasks, including sending engagement letters, conducting entrance conferences and production of final audit report. Makes routine decisions during an engagement. Communicates engagement progress to management. Assists in performance audits of projects, programs, activities and functions. Assists in developing audit and special examination procedures. Follows procedures contained in the engagement program. Analyzes data on the functions, operations and performance of government agencies, programs or activities. Interviews agency staff in data gathering and analysis. Gathers information from other states and government agencies on best practices and performance benchmarks and compares/contrasts those benchmarks to Commonwealth's or other auditees' practices. Attends meetings where the results of performance audits and special examinations are to be discussed. Maintains time and activity reports. Develops risk assessments, audit findings and recommendations related to engagement objectives.

**UNIQUE PHYSICAL REQUIREMENTS:**

**TYPICAL WORKING CONDITIONS:** *Incumbents in the job will typically perform their job duties under these conditions.*

Work is performed in an office environment. Periodic overnight travel is required to perform on-site audit procedures and to attend training opportunities as assigned.

**ADDITIONAL REQUIREMENTS:**

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

*THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.*